

2011 Property Tax Report

Marion County

with Comparisons to Prior Years



Legislative Services Agency

September 2011

This report describes property tax changes in Marion County between 2010 and 2011, with comparison to changes since 2007. In 2011, the changes from the big tax reform of 2008 were fully phased in with the elimination of the last of the state homestead credits. The 2009 recession affected assessments and local tax credits in many counties. Changes in local levies and assessments also were important in many counties.

Comparable Homestead Property Tax Changes in Marion County

The average homeowner saw a 5.3% tax bill increase from 2010 to 2011.

Homestead taxes in 2011 were still 40.7% lower than they were in 2007, before the property tax reforms.

97.9% of homeowners saw lower tax bills in 2011 than in 2007.

59.0% of homeowners saw tax increases of between 1% and 19% from 2010 to 2011.

The largest percentage of homeowners have seen between a 30% and 49% decrease in their tax bills from 2007 to 2011.

	2010 to 2011		2007 to 2011	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
Summary Change in Tax Bill				
Higher Tax Bill	145,542	71.3%	3,845	1.9%
No Change	15,589	7.6%	382	0.2%
Lower Tax Bill	43,067	21.1%	199,971	97.9%
Average Change in Tax Bill	5.3%		-40.7%	
Detailed Change in Tax Bill				
20% or More	25,061	12.3%	2,352	1.2%
10% to 19%	60,615	29.7%	426	0.2%
1% to 9%	59,866	29.3%	1,067	0.5%
0%	15,589	7.6%	382	0.2%
-1% to -9%	36,251	17.8%	2,256	1.1%
-10% to -19%	4,114	2.0%	10,682	5.2%
-20% to -29%	897	0.4%	28,661	14.0%
-30% to -39%	428	0.2%	48,957	24.0%
-40% to -49%	271	0.1%	62,330	30.5%
-50% to -59%	224	0.1%	29,971	14.7%
-60% to -69%	155	0.1%	5,722	2.8%
-70% to -79%	124	0.1%	2,594	1.3%
-80% to -89%	104	0.1%	2,287	1.1%
-90% to -99%	74	0.0%	1,576	0.8%
-100%	425	0.2%	4,935	2.4%
Total	204,198	100.0%	204,198	100.0%

Note: Percentages may not total due to rounding.

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 HIGHER TAX RATES AND THE
 LOSS OF THE STATE
 HOMESTEAD CREDIT
 INCREASED HOMEOWNER TAX
 BILL; TAX CAPS MADE THE
 INCREASE SMALLER
 ★★★★★★

Homestead Property Taxes

Homestead property taxes increased 5.3% on average in Marion County in 2011. This was more than the state average of 4.4%. Marion County homestead taxes were still 40.7% lower in 2011 than they were in 2007, before the big tax reform. The larger-than-average homestead tax increase in 2011 was partly due to higher tax rates and partly to the phaseout of the state homestead credit in 2011. The state homestead credit was 4.5% in Marion County in 2010. Tax bill increases on many homesteads were limited by the tax caps. In 2011, 35.5% of Marion homesteads received tax cap credits, up from 23.2% in 2010.

Tax Rates

Property tax rates increased in almost all Marion County tax districts. The average tax rate increased by 9.5% because of an increase in the levy coupled with a decline in net assessed value. Levies in Marion County increased by 4.5%. The biggest levy increase was in the Indianapolis Fire Service, which was largely offset by the elimination of the fire fund levies in Franklin Township and Lawrence Township. Other large levy increases include the Perry Township Schools debt service fund, the Franklin Township Schools debt service fund, the Warren Township Schools debt service fund, the Decatur Township Schools debt service and transportation funds, and the Health and Hospital Corporation general and debt service funds. Levies were reduced in the Pike Township debt service fund and in the total unit levies for Pike Township schools and Indianapolis Public Schools. Marion County's total net assessed value declined by 1.6% in 2011. (The certified net AV used to compute tax rates declined by 4.5%.) Homestead net assessments declined by 1.1%, while agricultural net assessments grew by 3.2%. Other residential assessments decreased by 3.4%, while business net assessments decreased by 1.4%.

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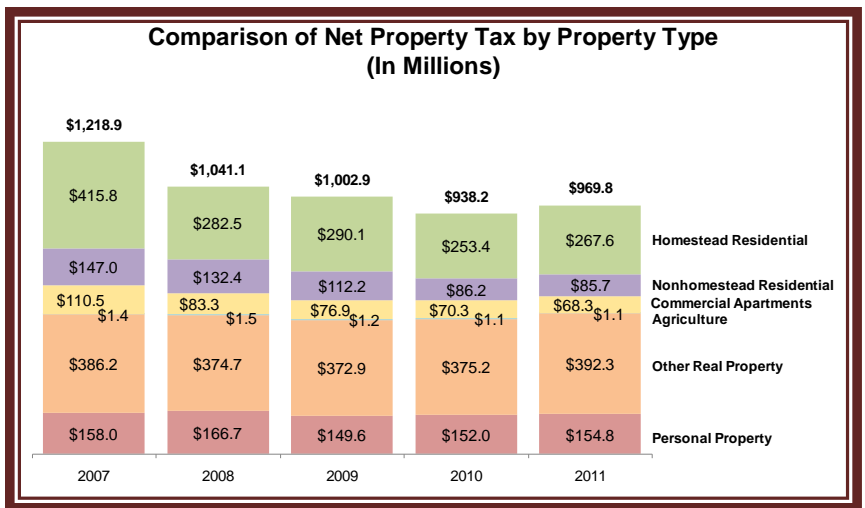
*TAXES FOR BUSINESS AND AGRICULTURE
INCREASED; TAXES FOR OTHER RESIDENTIAL
AND APARTMENTS DECREASED*

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Net Tax Bill Changes - All Property Types

Net tax bills for all taxpayers rose 3.4% in Marion County in 2011, similar to the statewide increase of 2.8%. Other residential property, which includes smaller rentals and second homes, saw net tax bills decrease by 0.7%. Tax bills for commercial apartments fell 2.9%. Business tax bills - which include commercial, industrial and utility buildings, land and equipment - increased by 3.8%.

These tax bill changes reflect the combination of tax rate increases and assessment declines. Agricultural tax bills rose 5.6%. This was partly due to the 3.2% increase in the base rate assessment of farm land, from \$1,250 to \$1,290 per acre for taxes in 2011.



Tax Cap Credits

Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

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*TAX CAP CREDITS INCREASED
SLIGHTLY IN 2011*

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Total tax cap credit losses in Marion County were \$134.6 million, or 12.7% of the levy. This was more than the state average loss rate of 9.2%, and much more than the median value of 3.8% among all counties. Tax rates are the main determinant of tax cap credits, and Marion County's tax rates were higher than the state median.

Most of the total tax cap credits were in the 1% homestead and 2% nonhomestead/farmland category. Marion County had many taxing districts with rates above \$2 per \$100 assessed value, but less than \$3, so property in the 3% tax cap category would not be eligible for credits in those districts. The largest percentage losses were in Beech Grove City, School Corporation, and Library District, Franklin Township, and the Franklin Township School Corporation. The largest dollar losses were in the Indianapolis and Franklin Township School Corporations and the combined Indianapolis-Marion County city/county unit.

Marion County Tax Cap Credits	1%	2%	3%	Elderly	Total	% of Levy
2010 Tax Cap Credits	\$25,878,885	\$41,690,591	\$11,650,316	\$25,151	\$79,244,942	7.9%
2011 Tax Cap Credits	51,401,636	55,582,582	27,371,415	269,119	134,624,752	12.7%
Change	\$25,522,751	\$13,891,992	\$15,721,100	\$243,968	\$55,379,810	4.8%

credits represent an added loss of 4.8% of the total tax levy. Higher tax rates were the main reason for the increase. Most of the increase in tax cap credits was in the 1% tax cap category, which covers homesteads. The elimination of the state homestead credit added to the 1% tax cap credit increase.

Tax cap credits increased greatly in Marion County in 2011 by \$55.4 M, or 69.9%. The additional

The Effect of Recession

The 2009 recession had an effect on Marion County assessments for pay-2011. Property values and construction activity appear to have fallen in Marion County in 2009. This helped cause the large increase in tax rates, which increased tax cap revenue losses in 2011. The added losses were more than the increase in the levy, so Marion County local governments had less property tax revenue after credits in 2011 than in 2010.

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*2009 RECESSION REDUCED
ASSESSMENTS AND AFTER-CREDIT
PROPERTY TAX REVENUES IN 2011*

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Property Type	Gross AV 2010	Gross AV 2011	Gross AV Change	Net AV 2010	Net AV 2011	Net AV Change
Homesteads	\$30,012,368,430	\$29,801,303,546	-0.7%	\$12,865,251,951	\$12,725,925,980	-1.1%
Other Residential	7,121,384,000	7,062,843,900	-0.8%	7,045,313,415	6,808,784,220	-3.4%
Ag Business/Land	44,892,600	46,407,500	3.4%	44,557,290	45,985,140	3.2%
Business Real/Personal	24,728,199,866	24,554,478,318	-0.7%	20,526,542,158	20,241,551,318	-1.4%
Total	\$61,906,844,896	\$61,465,033,264	-0.7%	\$40,481,664,814	\$39,822,246,658	-1.6%

Net AV equals Gross AV less deductions and exemptions • Tax rates are calculated on Net AV • Circuit breaker tax caps are calculated on Gross AV

Marion County Levy Comparison by Taxing Unit

Taxing Unit						% Change			
	2007	2008	2009	2010	2011	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011
County Total	1,433,394,320	1,374,759,213	931,744,879	909,563,378	950,753,597	-4.1%	-32.2%	-2.4%	4.5%
State Unit	1,073,961	1,048,912	0	0	0	-2.3%	-100.0%		
Marion County	250,904,247	211,836,565	128,917,860	126,578,712	125,354,710	-15.6%	-39.1%	-1.8%	-1.0%
Center Township	2,823,133	2,828,253	2,701,920	2,783,421	2,675,256	0.2%	-4.5%	3.0%	-3.9%
Decatur Township	6,910,246	4,900,082	5,348,945	5,474,087	5,749,007	-29.1%	9.2%	2.3%	5.0%
Franklin Township	9,071,433	8,706,932	8,340,321	8,982,379	3,686,824	-4.0%	-4.2%	7.7%	-59.0%
Lawrence Township	9,677,639	10,730,568	10,653,866	11,941,055	2,137,964	10.9%	-0.7%	12.1%	-82.1%
Perry Township	9,873,509	10,801,634	9,215,621	346,557	331,452	9.4%	-14.7%	-96.2%	-4.4%
Pike Township	14,318,364	14,214,208	16,631,846	16,544,673	12,377,319	-0.7%	17.0%	-0.5%	-25.2%
Warren Township	10,516,282	279,051	279,298	276,097	205,794	-97.3%	0.1%	-1.1%	-25.5%
Washington Township	655,840	705,127	701,938	700,060	573,833	7.5%	-0.5%	-0.3%	-18.0%
Wayne Township	19,716,385	18,685,929	19,019,126	19,258,286	19,806,309	-5.2%	1.8%	1.3%	2.8%
Lawrence Civil City	10,322,725	10,671,074	9,783,851	8,923,358	9,845,310	3.4%	-8.3%	-8.8%	10.3%
Beech Grove Civil City	5,648,402	5,428,951	5,671,061	5,576,089	5,919,048	-3.9%	4.5%	-1.7%	6.2%
Southport Civil City	189,677	188,231	188,938	185,826	263,381	-0.8%	0.4%	-1.6%	41.7%
Speedway City Civil Town	5,835,089	6,088,745	5,287,742	5,219,915	5,387,233	4.3%	-13.2%	-1.3%	3.2%
Clermont Civil Town	480,321	478,661	480,926	481,471	494,860	-0.3%	0.5%	0.1%	2.8%
Cumberland Civil Town	783,266	793,044	981,766	912,369	953,611	1.2%	23.8%	-7.1%	4.5%
Homecroft Civil Town	81,406	83,571	64,973	75,132	77,367	2.7%	-22.3%	15.6%	3.0%
Meridian Hills Civil Town	178,210	166,880	164,838	165,871	165,571	-6.4%	-1.2%	0.6%	-0.2%
Rocky Ripple Civil Town	25,867	25,854	22,723	24,443	23,917	-0.1%	-12.1%	7.6%	-2.2%
Warren Park Civil Town	5,517	4,657	3,498	4,018	3,990	-15.6%	-24.9%	14.9%	-0.7%
Williams Creek Civil Town	74,919	74,895	73,190	74,503	62,093	0.0%	-2.3%	1.8%	-16.7%
Wynnedale Civil Town	11,070	10,759	9,587	10,619	10,933	-2.8%	-10.9%	10.8%	3.0%
Spring Hill Civil Town	0	0	0	0	0				
M.S.D. Decatur Township School Corp	22,216,764	27,758,501	18,001,477	19,475,910	22,851,961	24.9%	-35.1%	8.2%	17.3%
Franklin Township Community School Corp	41,647,949	47,727,918	34,526,808	33,246,782	41,717,530	14.6%	-27.7%	-3.7%	25.5%
M.S.D. Lawrence Township School Corp	82,575,664	83,705,634	44,934,442	42,914,503	43,783,249	1.4%	-46.3%	-4.5%	2.0%
M.S.D. Perry Township School Corp	60,791,252	63,688,931	39,931,759	29,831,413	39,305,083	4.8%	-37.3%	-25.3%	31.8%
M.S.D. Pike Township School Corp	87,044,287	84,744,718	45,645,979	40,050,402	37,859,135	-2.6%	-46.1%	-12.3%	-5.5%
M.S.D. Warren Township School Corp	61,940,445	58,474,571	34,085,301	28,128,063	32,246,158	-5.6%	-41.7%	-17.5%	14.6%
M.S.D. Washington Township School Corp	74,853,920	76,368,711	32,013,150	28,439,655	28,191,473	2.0%	-58.1%	-11.2%	-0.9%
M.S.D. Wayne Township School Corp	64,372,354	63,778,734	40,747,388	40,230,876	40,660,657	-0.9%	-36.1%	-1.3%	1.1%
Beech Grove City School Corp	9,547,450	8,943,330	6,785,663	9,271,971	9,009,095	-6.3%	-24.1%	36.6%	-2.8%
Indianapolis Public School Corp	211,555,492	193,950,149	107,869,702	120,232,632	118,570,305	-8.3%	-44.4%	11.5%	-1.4%
Speedway City School Corp	7,933,541	7,372,737	1,882,616	2,202,088	4,305,520	-7.1%	-74.5%	17.0%	95.5%
Beech Grove Public Library	1,079,585	1,048,508	1,027,947	1,116,091	1,064,136	-2.9%	-2.0%	8.6%	-4.7%
Speedway City Public Library	763,470	759,859	708,827	760,028	753,624	-0.5%	-6.7%	7.2%	-0.8%
Indianapolis-Marion County Public Library	38,932,720	38,426,227	38,727,435	37,474,023	39,357,216	-1.3%	0.8%	-3.2%	5.0%
Indianapolis Sanitation (Liquid)	0	0	0	0	0				
Indianapolis Sanitation (Solid)	25,848,863	25,833,912	25,845,506	25,200,357	26,222,900	-0.1%	0.0%	-2.5%	4.1%
Indianapolis Police Special Service	43,319,872	43,315,248	33,359,573	31,767,297	33,394,492	0.0%	-23.0%	-4.8%	5.1%
Indianapolis Fire Special Service	47,193,938	56,126,111	45,012,379	53,857,018	75,833,073	18.9%	-19.8%	19.6%	40.8%
Indianapolis Public Transportation	21,220,606	20,769,503	21,134,612	20,668,415	22,458,599	-2.1%	1.8%	-2.2%	8.7%
Marion County Health and Hospital	90,481,254	92,391,685	57,247,897	57,128,763	61,736,767	2.1%	-38.0%	-0.2%	8.1%
Marion County Airport	0	0	0	0	0				
Speedway Public Transportation	195,594	236,386	223,493	236,336	243,328	20.9%	-5.5%	5.7%	3.0%
Indianapolis Consolidated City	23,146,309	15,582,800	20,495,759	21,823,645	23,573,501	-32.7%	31.5%	6.5%	8.0%
Indianapolis Consolidated County	52,713,609	48,075,144	50,605,672	50,968,169	51,510,013	-8.8%	5.3%	0.7%	1.1%
Lawrence City Redevelopment Comm	0	444,905	444,869	0	0		0.0%	-100.0%	
Redevelopment Comm of Indianapolis	4,841,874	6,482,408	5,942,791	0	0	33.9%	-8.3%	-100.0%	

Marion County 2011 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	LOIT PTRC	Credit Rates					Net Tax Rate, Homesteads
				COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
49101	Indpls City - Center Township	3.1555	--	4.7470%	--	--	0.2304%	--	2.9984
49102	Beech Grove City - Center Township	4.8770	--	4.1499%	--	--	0.2304%	--	4.6634
49200	Decatur Township - Sanitation	3.7384	--	2.4931%	--	--	0.2304%	--	3.6366
49201	Indpls City - Decatur Township	3.1027	--	4.6724%	--	--	0.2304%	--	2.9506
49270	Indpls-Decatur Township-Police-Outside	4.0892	--	2.9665%	--	--	0.2304%	--	3.9585
49274	Indpls-Decatur Township-Police & Fire	3.8507	--	3.5263%	--	--	0.2304%	--	3.7060
49300	Franklin Township-Sanitation	4.1630	--	2.7434%	--	--	0.2304%	--	4.0392
49302	Beech Grove City-Franklin Township	4.8451	--	4.0987%	--	--	0.2304%	--	4.6354
49320	Beech Grove-Franklin Twp-Frank Twp Schls	4.7880	--	3.4852%	--	--	0.2304%	--	4.6101
49376	Indpls-Franklin Township-Fire-Outsiide	3.8025	--	2.6211%	--	--	0.2304%	--	3.6941
49382	Franklin Township-Consol County	4.1630	--	2.7425%	--	--	0.2304%	--	4.0392
49400	Lawrence Township-Sanitation	2.4748	--	4.1586%	--	--	0.2304%	--	2.3662
49401	Indpls-Lawrence Township	3.1003	--	4.6558%	--	--	0.2304%	--	2.9488
49407	Lawrence City	2.5556	--	4.3436%	--	--	0.2304%	--	2.4387
49474	Indpls-Lawrence Township-Police & Fire	2.6774	--	4.6248%	--	--	0.2304%	--	2.5474
49476	Indpls-Lawrence Township-Fire-San	2.3266	--	4.1192%	--	--	0.2304%	--	2.2254
49500	Perry Township-Sanitation	2.6168	--	3.8816%	--	--	0.2304%	--	2.5092
49501	Indpls-Perry Township	3.1038	--	4.6928%	--	--	0.2304%	--	2.9510
49502	Beech Grove - Perry Township	4.8253	--	4.1087%	--	--	0.2304%	--	4.6159
49513	Southport-Perry Township	2.7603	--	3.9499%	--	--	0.2304%	--	2.6449
49520	Beech Grove - Perry Schools	3.6023	--	4.6711%	--	--	0.2304%	--	3.4257
49523	Homecroft - Perry Township	2.6641	--	3.9845%	--	--	0.2304%	--	2.5518
49570	Indpls-Perry Township-Police-San	2.9676	--	4.3685%	--	--	0.2304%	--	2.8311
49574	Indpls-Perry Township-Police & Fire	2.9676	--	4.3684%	--	--	0.2304%	--	2.8311
49576	Indpls-Perry Township-Fire-San	2.6168	--	3.8721%	--	--	0.2304%	--	2.5094
49600	Pike Township-Outside Sanitation	2.1460	--	4.0334%	--	--	0.2304%	--	2.0545
49601	Indpls-Pike Township	3.0940	--	4.6824%	--	--	0.2304%	--	2.9420
49604	Clermont - Pike Township	2.8444	--	5.1975%	--	--	0.2304%	--	2.6900
49674	Indpls-Pike Twp-Police & Fire- Pike Schls	2.5100	--	4.8313%	--	--	0.2304%	--	2.3830
49676	Indpls-Fire-San	2.1592	--	4.3206%	--	--	0.2304%	--	2.0609
49682	Pike Township-Consol County	2.1460	--	4.0355%	--	--	0.2304%	--	2.0545
49700	Warren Township-San	2.6914	--	4.0779%	--	--	0.2304%	--	2.5754
49701	Indpls-Warren Township	3.1004	--	4.6725%	--	--	0.2304%	--	2.9484
49702	Beech Grove - Warren Township	4.8219	--	4.0930%	--	--	0.2304%	--	4.6134
49716	Warren Park-Warren Township	2.7011	--	3.8533%	--	--	0.2304%	--	2.5908
49724	Cumberland Town-Warren Township	3.7268	--	4.3094%	--	--	0.2304%	--	3.5576
49770	Indpls-Warren Township-Police-San	3.0422	--	4.5302%	--	--	0.2304%	--	2.8974
49774	Indpls-Warren Township-Police & Fire	3.0422	--	4.5307%	--	--	0.2304%	--	2.8974
49776	Indpls - Fire	2.6914	--	4.0639%	--	--	0.2304%	--	2.5758
49800	Washington Township-San	1.9144	--	5.1054%	--	--	0.2304%	--	1.8123
49801	Indpls-Washington Township	3.1023	--	4.6728%	--	--	0.2304%	--	2.9502
49805	Crows Nest-Washington Township	1.9144	--	5.1053%	--	--	0.2304%	--	1.8123
49806	Highwoods - Washington Township	1.9144	--	5.1090%	--	--	0.2304%	--	1.8122
49809	North Crows Nest - Washington Township	1.9144	--	5.1039%	--	--	0.2304%	--	1.8123
49811	Rocky Ripple - Washington Township	2.0533	--	5.3014%	--	--	0.2304%	--	1.9397
49815	Spring Hill - Washington Township	1.9144	--	5.1047%	--	--	0.2304%	--	1.8123
49817	Williams Creek - Washington Township	1.9970	--	5.2252%	--	--	0.2304%	--	1.8881
49820	Meridian Hills - Washington Township	2.0021	--	5.1843%	--	--	0.2304%	--	1.8937
49822	Wynnedale - Washington Township	1.9966	--	5.0879%	--	--	0.2304%	--	1.8904
49874	Indpls-Washington Township-Police & Fire	2.2652	--	5.5540%	--	--	0.2304%	--	2.1342
49876	Indpls-Washington Township-Fire	1.9144	--	5.0932%	--	--	0.2304%	--	1.8125
49900	Wayne Township - San	3.4135	--	3.9764%	--	--	0.2304%	--	3.2699
49901	Indpls - Wayne Township	3.1201	--	4.6925%	--	--	0.2304%	--	2.9665
49904	Clermont - Wayne Township	3.6447	--	4.3643%	--	--	0.2304%	--	3.4772
49914	Speedway - Wayne Township	2.5776	--	4.8205%	--	--	0.2304%	--	2.4474
49930	Wayne Township - Ben Davis Conservancy	3.4135	--	3.9764%	--	--	0.2304%	--	3.2699
49970	Indpls - Wayne Township - Police	3.7643	--	4.3514%	--	--	0.2304%	--	3.5918
49974	Indpls - Wayne Township - Police & Fire	3.3103	--	4.0089%	--	--	0.2304%	--	3.1700
49976	Indpls-Wayne Township-Fire	2.9595	--	3.5582%	--	--	0.2304%	--	2.8474
49979	Indpls-Wayne Township-Ben Davis Cons	2.9595	--	3.5166%	--	--	0.2304%	--	2.8486
49982	Wayne Township-Consol County	3.4135	--	3.9765%	--	--	0.2304%	--	3.2699

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Marion County 2011 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	50,325,059	52,415,429	23,290,977	267,603	126,299,068	950,753,597	13.3%
<i>TIF Total</i>	1,076,576	3,164,203	4,004,629	1,516	8,246,923	106,543,119	7.7%
<i>County Total</i>	51,401,635	55,579,632	27,295,606	269,119	134,545,992	1,057,296,716	12.7%
Marion County	5,796,241	6,096,697	2,269,041	34,410	14,196,389	125,354,710	11.3%
Center Township	63,348	265,114	45,692	288	374,442	2,675,256	14.0%
Decatur Township	291,632	306,675	725,631	1,302	1,325,240	5,749,007	23.1%
Franklin Township	871,190	300,566	292,794	1,463	1,466,014	3,686,824	39.8%
Lawrence Township	182,207	54,566	48	450	237,272	2,137,964	11.1%
Perry Township	12,277	18,472	1,850	308	32,906	331,452	9.9%
Pike Township	108,213	21,753	0	378	130,344	12,377,319	1.1%
Warren Township	3,093	10,254	1,106	78	14,531	205,794	7.1%
Washington Township	29,543	14,747	287	107	44,684	573,833	7.8%
Wayne Township	698,203	1,572,081	1,427,977	2,533	3,700,794	19,806,309	18.7%
Lawrence Civil City	503,499	370,661	0	2,222	876,383	9,845,310	8.9%
Beech Grove Civil City	402,644	628,170	1,104,088	2,822	2,137,724	5,919,048	36.1%
Southport Civil City	4,150	17,170	0	274	21,594	263,381	8.2%
Speedway City Civil Town	2,209	84,658	0	5,580	92,448	5,387,233	1.7%
Castleton Civil Town	0	0	0	0	0	0	
Clermont Civil Town	41,568	28,977	34,262	180	104,987	494,860	21.2%
Crows Nest Civil Town	0	0	0	0	0	0	
Cumberland Civil Town	13,493	104,741	117,587	15	235,836	953,611	24.7%
Highwoods Civil Town	0	0	0	0	0	0	
Homecroft Civil Town	5,748	2,631	0	227	8,606	77,367	11.1%
Lynnhurst Civil Town	0	0	0	0	0	0	
Meridian Hills Civil Town	10,281	0	0	0	10,281	165,571	6.2%
North Crows Nest Civil Town	0	0	0	0	0	0	
Ravenswood Civil Town	0	0	0	0	0	0	
Rocky Ripple Civil Town	25	0	0	33	58	23,917	0.2%
Shores Acres Civil Town	0	0	0	0	0	0	
Spring Hill Civil Town	0	0	0	0	0	0	
Warren Park Civil Town	166	294	0	2	462	3,990	11.6%
Williams Creek Civil Town	7,224	0	0	0	7,224	62,093	11.6%
Wynnedale Civil Town	129	0	0	0	129	10,933	1.2%
Spring Hill Civil Town	0	0	0	0	0	0	
M.S.D. Decatur Township School Corp	1,159,049	1,218,835	2,884,999	5,175	5,268,058	22,851,961	23.1%
Franklin Township Community School Corp	9,916,839	3,405,187	3,270,472	16,659	16,609,157	41,717,530	39.8%
M.S.D. Lawrence Township School Corp	3,343,120	1,231,749	0	9,191	4,584,061	43,783,249	10.5%
M.S.D. Perry Township School Corp	1,329,230	1,898,689	5,185	36,722	3,269,827	39,305,083	8.3%
M.S.D. Pike Township School Corp	290,369	72,367	0	1,106	363,842	37,859,135	1.0%
M.S.D. Warren Township School Corp	457,123	1,112,598	188,788	12,779	1,771,288	32,246,158	5.5%
M.S.D. Washington Township School Corp	256,386	334	0	4,927	261,646	28,191,473	0.9%
M.S.D. Wayne Township School Corp	1,462,647	3,224,305	2,995,053	5,151	7,687,156	40,660,657	18.9%
Beech Grove City School Corp	507,104	819,047	1,441,899	4,803	2,772,852	9,009,095	30.8%
Indianapolis Public School Corp	5,727,966	11,250,091	1,013,780	22,473	18,014,310	118,570,305	15.2%
Speedway City School Corp	847	32,439	0	4,491	37,777	4,305,520	0.9%
Beech Grove Public Library	70,455	113,795	200,332	528	385,111	1,064,136	36.2%
Speedway City Public Library	309	11,843	0	781	12,933	753,624	1.7%
Indianapolis-Marion County Public Library	1,841,995	1,910,012	647,056	10,183	4,409,245	39,357,216	11.2%
Indianapolis Sanitation (Liquid)	0	0	0	0	0	0	
Indianapolis Sanitation (Solid)	1,221,564	1,283,358	445,735	6,822	2,957,479	26,222,900	11.3%
Indianapolis Police Special Service	1,519,971	3,055,266	440,052	5,966	5,021,254	33,394,492	15.0%
Indianapolis Fire Special Service	4,784,010	4,097,470	855,216	23,851	9,760,547	75,833,073	12.9%
Indianapolis Public Transportation	1,053,328	1,115,019	430,901	5,880	2,605,128	22,458,599	11.6%
Marion County Health and Hospital	2,854,629	3,002,603	1,117,495	16,947	6,991,673	61,736,767	11.3%
Marion County Airport	0	0	0	0	0	0	
Speedway Public Transportation	100	3,824	0	252	4,176	243,328	1.7%
Indianapolis Consolidated City	1,099,177	1,153,152	401,270	6,106	2,659,705	23,573,501	11.3%
Indianapolis Consolidated County	2,381,757	2,505,219	932,381	14,140	5,833,496	51,510,013	11.3%
Special Solid Waste Disposal	0	0	0	0	0	0	
Capital Improvement Board	0	0	0	0	0	0	
Special Unit	0	0	0	0	0	0	
Lawrence City Redevelopment Comm	0	0	0	0	0	0	
Redevelopment Comm of Indianapolis	0	0	0	0	0	0	

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
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<i>TIF Total</i>	1,076,576	3,164,203	4,004,629	1,516	8,246,923	106,543,119	7.7%
<i>County Total</i>	51,401,635	55,579,632	27,295,606	269,119	134,545,992	1,057,296,716	12.7%
TIF - 140 W Washington St	96,186	154,977	589,606	0	840,769	25,533,033	3.3%
TIF - 141 Harding Street	0	5,446	79,373	0	84,818	7,080,392	1.2%
TIF - 142 S E Redevelopment	201,812	323,029	148,686	118	673,644	9,799,900	6.9%
TIF - 143 N W Redevelopment	193,318	1,190,698	44,770	0	1,428,786	6,096,900	23.4%
TIF - 144 Nr North Industrial Pk	0	29,889	33,948	0	63,837	1,567,604	4.1%
TIF - 145 Union Station	33	9,592	102,259	0	111,885	4,918,086	2.3%
TIF - 146 Convention Ctr Hotel	0	1,456	95,028	0	96,484	4,283,379	2.3%
TIF - 147 Barrington HOTIF	210	32,645	1,013	16	33,884	179,760	18.8%
TIF - 148 Fall Creek Housing	410,796	142,167	3,846	466	557,275	2,123,704	26.2%
TIF - 149 United NW Area	1,668	280,193	3,262	68	285,192	1,039,472	27.4%
TIF - 150 Meridian Redevelopmt	0	83,987	876	0	84,862	282,237	30.1%
TIF - 151 Martindale-Brightwood	0	0	9,259	0	9,259	381,394	2.4%
TIF - 152 Meridian II Redevelopmt	0	0	0	0	0	0	
TIF - 153 Lilly PP	0	0	0	0	0	12,711,473	0.0%
TIF - 154 Fall Creek East HOTIF	45,948	65,579	1,265	192	112,984	415,778	27.2%
TIF - 155 Near East HOTIF	1,848	339,129	6,050	121	347,148	1,419,246	24.5%
TIF - 156 Martindale Industrial Redev	0	0	10,110	0	10,110	416,494	2.4%
TIF - 157 Harding Street Expansion	0	0	104,147	0	104,147	4,290,267	2.4%
TIF - 158 SuPPlemental Housing Prog	36	71,504	870	0	72,410	248,385	29.2%
TIF - 170 Breech Grove Consolidated Allocati	0	0	1,652	0	1,652	5,277	31.3%
TIF - 171 Beech Grove Regional Medical Cen	0	0	0	0	0	15,965	0.0%
TIF - 240 Decatur Twp Arpt EDA	18,280	223,117	1,231,848	0	1,473,245	6,841,931	21.5%
TIF - 241 Decatur Twp Arpt EDA	0	0	0	0	0	0	
TIF - 352 Amtrak/Conrail Redev	0	0	34,055	0	34,055	116,928	29.1%
TIF - 440 Lawrence 96Th Street	0	0	0	0	0	0	
TIF - 447 Fort Harrison	104,842	192,508	0	512	297,862	3,859,356	7.7%
TIF - 448 Pendelton Pike Allocation	0	1,271	0	0	1,271	607,971	0.2%
TIF - 449 Monarch Allocation Area	0	0	0	0	0	332,412	0.0%
TIF - 552 South Emerson Redev	0	0	335,205	0	335,205	1,096,363	30.6%
TIF - 553 Beech Grove Cons Alloc Area	0	0	1,102	0	1,102	3,605	30.6%
TIF - 640 Dow Elanco Redev	0	0	0	0	0	0	
TIF - 740 Brooksville/Senour Dev	0	0	0	0	0	0	
TIF - 741 Naval Center (Hughes)	0	0	0	0	0	0	
TIF - 752 Amtrak/Conrail Redev	0	0	16,731	0	16,731	54,811	30.5%
TIF - 761 Naval Center PP	0	0	0	0	0	0	
TIF - 840 Washington 96Th St	0	0	0	0	0	0	
TIF - 841 Glendale Redev	0	0	4,296	0	4,296	1,240,975	0.3%
TIF - 842 Glendale Redev	0	0	0	0	0	19,413	0.0%
TIF - 908 Wayne Twp Arpt EDA	0	1,153	22,839	0	23,992	191,492	12.5%
TIF - 940 Wayne Twp Arpt EDA	1,598	15,865	1,122,531	22	1,140,017	9,369,115	12.2%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.